



## FINANCIAL SERVICES

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<b>TO:</b>	Council	
<b>DATE:</b>	October 25, 2022	<b>DIVISION:</b> 6
<b>FILE:</b>	04225008	<b>APPLICATION:</b> N/A
<b>SUBJECT:</b>	Late Tax Payment Penalty Cancellation Request	

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### POLICY DIRECTION:

This request was evaluated in accordance with the Late Tax Payment Penalty Cancellation Policy C-204, which establishes a uniform and consistent approach for Council to address late tax payment cancellation requests in Rocky View County (the County).

### EXECUTIVE SUMMARY:

On August 4, 2022, Administration received a request from the owner of roll 04225008 regarding the July 1, 2022 late payment penalty in the total amount of \$290.26. On July 5, 2022 a payment was received that paid the penalty, and the majority of the 2022 taxes. A portion of the 2022 taxes remain unpaid.

The ratepayer is requesting that the penalty be cancelled as they do not agree with a 12% penalty rate.

This request is not in compliance with the criteria in Policy C-204 (see Attachment 'B'); Administration therefore recommends that the request be denied.

### ADMINISTRATION RECOMMENDATION:

Administration recommends the request be denied in accordance with Option #1.

### BUDGET IMPLICATIONS:

There are no budget implications at this time.

### OPTIONS:

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|------------|---|
| Option #1: | THAT the request for late tax penalty cancellation in the amount of \$290.26 be denied. |
| Option #2: | THAT alternative direction be provided.   |

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### Administration Resources

Brenda Bateman, Financial Services



ROCKY VIEW COUNTY

Respectfully submitted,

Kent Robinson

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Executive Director  
Corporate Services

Concurrence,

Dorian Wandzura

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Chief Administrative Officer

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**ATTACHMENTS:**

ATTACHMENT 'A': Request Letter 04225008

ATTACHMENT 'B': Late Tax Payment Penalty Cancellation Policy C-204